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**IBERVILLE PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)**  
Plaquemine, Louisiana

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-22-00

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## INDEPENDENT AUDITORS' REPORT

The Honorable Freddie H. Pitre, Sr.  
Iberville Parish Sheriff as  
Ex-Officio Tax Collector  
Plaquemine, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Iberville Parish Sheriff for the year ended June 30, 2000 as listed in the table of contents. This financial statement is the responsibility of the Iberville Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Iberville Parish Sheriff. Further, the accompanying statement of collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Iberville Parish Sheriff for the year ended June 30, 2000, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 11, 2000 on our consideration of the Tax Collector Fund of the Iberville Parish Sheriff's internal control structure and its compliance with laws and regulations.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
August 11, 2000

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## **FINANCIAL STATEMENT**

IBERVILLE PARISH SHERIFF  
 Plaquemine, Louisiana  
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances  
 Year Ended June 30, 2000

Unsettled balances, at June 30, 1999	<u>\$ 119,080</u>
Collections:	
Ad valorem taxes	20,623,661
Protest taxes	65,523
State revenue sharing	629,000
Sporting licenses	62,462
Interest on-	
Delinquent taxes	11,884
Deposit of taxes, licenses, etc.	16,818
Refunds and redemptions	106,575
Tax notices, etc.	<u>7,640</u>
Total collections	<u>21,523,563</u>
Total	<u>21,642,643</u>
Distributions:	
Iberville Parish -	
Police Jury	4,132,415
School Board	9,378,343
Assessor	524,175
Sheriff	5,384,712
Fire Protection District No. 1	63,932
Fire Protection District No. 2	50,495
Waterworks District No. 2	513
Waterworks District No. 4	51,044
Ponchartrain Levee District	364,879
Atchafalaya Levee District	601,946
Municipalities	277,814
Pension funds	578,464
Refunds and redemptions	112,641
Tax notices, etc.	476
Louisiana Department of Wildlife and Fisheries	56,978
Louisiana Department of Agriculture and Forestry	15,657
Louisiana Tax Commission	<u>6,600</u>
Total distributions	<u>21,601,084</u>
Unsettled balances, at June 30, 2000	<u><u>\$ 41,559</u></u>

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF  
Plaquemine, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying financial statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 2000, the Sheriff had interest-bearing deposits (book balances) totaling \$41,559 representing unsettled tax collections. Deposit balances (bank balances) at June 30, 2000 of \$48,448 are fully secured through federal deposit insurance and/or securities pledged.

(3) State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

Police Jury	\$ 136,897
School Board	147,282
Assessor	35,778
Ponchartrain Levee District	9,361
Fire District No. 1	6,801
Law Enforcement District	218,931
Pension Funds	15,771
Atchafalaya Levee District	58,179
	<u>\$ 629,000</u>

IBERVILLE PARISH SHERIFF  
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

The unsettled cash balances at June 30, 2000 consist of the following:

Ad valorem taxes	\$ 22,823
Refunds and redemptions	2,043
Interest on deposits	<u>16,693</u>
	<u>\$ 41,559</u>

**COMPLIANCE  
AND  
INTERNAL CONTROL**



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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Freddie H. Pitre, Sr.  
Iberville Parish Sheriff as  
Ex-Officio Tax Collector  
Plaquemine, Louisiana

We have audited the financial statements of the Tax Collector Fund (agency fund) of the Iberville Parish Sheriff for the year ended June 30, 2000, and have issued our report thereon dated August 11, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Tax Collector Fund's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Iberville Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Iberville Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statement. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan at Item 00-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described in the accompanying schedule of current and prior year audit findings and corrective action plan at Item 00-1(IC) is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
August 11, 2000

IBERVILLE PARISH SHERIFF  
Plaquemine, Louisiana  
Tax Collector Agency Fund

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/00) --						
<u>Internal Control:</u>						
00-1 (IC)	Unknown	The Tax Collector did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Adeline Ambeau, Chief Civil Deputy	N/A
PRIOR YEAR (6/30/99) --						
<u>Internal Control:</u>						
99-1 (IC)	Unknown	The Tax Collector did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Adeline Ambeau, Chief Civil Deputy	N/A